

CENTRAL SAVANNAH RIVER AREA
REGIONAL DEVELOPMENT CENTER
AUGUSTA, GEORGIA

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
AS REQUIRED BY O.C.G.A. §50-20-1 THROUGH §50-20-8
FOR THE YEAR ENDED JUNE 30, 2003



CLEVELAND & ANDERSON

Certified Public Accountants

A Partnership of Professional Corporations

INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

To the Board of Directors
Central Savannah River Area
Regional Development Center
Augusta, Georgia

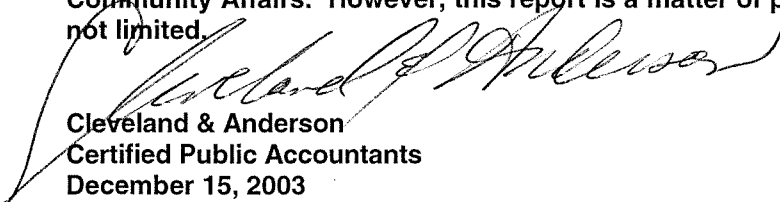
We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Central Savannah River Area Regional Development Center for the year ended June 30, 2003, and have issued our report thereon dated December 15, 2003. We have also audited the Schedule of State Contractual Assistance (Schedule) of the Central Savannah River Area Regional Development, as required by the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. This Schedule is the responsibility of management. Our responsibility is to express an opinion on the Schedule of State Contractual Assistance based on our audit.

We conducted our audit of the Schedule in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Schedule of State Contractual Assistance was prepared to present the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract for the year ended June 30, 2003, in accordance with the Official Code of Georgia Annotated, Sections 50-20-01 through 50-20-08. The Schedule of State Contractual Assistance is not intended to be a complete presentation of assets, liabilities, revenues, and expenses.

In our opinion, the Schedule of State Contractual Assistance referred to above presents fairly, in all material respects, the amount of state revenues earned for each contract completed or in process and amounts due to or from the state agency for each contract as required by the Official Code of Georgia Annotated, Section 50-8-35 for the year ended June 30, 2003, in conformity with accounting principals generally accepted in the United States of America.

This report is intended for the information of the executive committee, management, the Georgia Department of Audits, and the Georgia Department of Community Affairs. However, this report is a matter of public record and its distribution is not limited.



Cleveland & Anderson
Certified Public Accountants
December 15, 2003

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**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
FOR THE PERIOD ENDED JUNE 30, 2003**

State Agency	Contract Description and Number	State Revenues Received	Due from State	Due to State	Ref to 6/30/2003 CAFR Page #
DCA	Georgia Dept. of Community Affairs - RDC Support FY 2003 Support Contract	\$ 148,300	\$ 35,200	\$ -	90
DCA	Georgia Dept. of Community Affairs - SSBG Enterprise Community #95-EC-R-8-100-2a	16,998	1,816	-	89
DHR	Georgia Department of Human Resources - Coordinated Transportation Services #427-93-35320	1,985,887	146,042	-	82
DNR	Georgia Dept. of Natural Resources - Historic Preservation Section	17,000	4,247	-	86
DNR	Goeriga Dept. of Natural Resources - Section 604(B) Grant - Oconee River Basin	9,334	5,175	-	87
DNR	Goeriga Dept. of Natural Resources - Section 604(B) Grant - Richmond County Watershed	618	618	-	88
DoAS	Georgia Dept of Human Resources - Self Directed Care #427-93-25864	40,533	-	-	80
DoAS	Georgia Dept of Human Resources - Self Directed Care #427-93-36089	34,322	8,913	-	81
DoAS	Georgia Dept. of Human Resources - Alzheimer Daycare & Respite Program #427-93-35079	136,068	37,966	-	79
DoAS	Georgia Dept. of Human Resources - Community Based Services Program #427-93-35079	1,000,036	191,343	-	79
DoAS	Georgia Dept. of Human Resources - FY 1999 Alzheimer Respite Program #427-93-91285	-	-	14,940	
DoAS	Georgia Dept. of Human Resources - FY 1999 Community Based Services Program #427-93-91285	-	-	23,396	
DoAS	Georgia Dept. of Human Resources - FY 2000 LTCO Supplemental #427-93-01232	-	-	6,200	
DoAS	Georgia Dept. of Human Resources - GA Caregivers' (Brookdale DC Model) #427-93-35079	14,043	11,164	-	79
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-35079 - Alzheimers	-	-	6,253	
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-35079 - CBS	-	-	42,870	
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-35079 - CCSP	-	-	72,403	
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-35079 - LTCO	-	-	2,496	
DoAS	Georgia Dept. of Human Resources - FY 2002 Advance #427-93-35079 - Title III	-	-	59,542	
DoAS	Georgia Dept. of Human Resources - Health Information, Counseling and Assistance Program #427-93-35079	43,825	16,930	-	79
DoAS	Georgia Dept. of Human Resources - LTCO Supplemental #427-93-35079	65,321	14,156	-	79
DoAS	Georgia Dept. of Human Resources - Title III B LTCO #427-93-35079	81,278	1,995	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part B #427-93-35079	459,023	103,356	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part B & C Admin. #427-93-35079	140,097	42,948	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part C #427-93-35079	649,478	149,227	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part D #427-93-35079	38,859	2,395	-	79
DoAS	Georgia Dept. of Human Resources - Title III Part E #427-93-35079	218,579	35,338	-	79
DoAS	Georgia Dept. of Human Resources - Title VII Elder Abuse Prevention #427-93-35079	6,943	-	-	79

<p style="text-align: center;">CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER SCHEDULE OF STATE CONTRACTUAL ASSISTANCE FOR THE PERIOD ENDED JUNE 30, 2003</p>

State Agency	Contract Description and Number	State Revenues Received	Due from State	Due to State	Ref to 6/30/2003 CAFR Page #
DoAS	Georgia Dept. of Human Resources - Title VII LTCO Activity #427-93-35079	15,495	9,587	-	79
DoAS	Georgia Dept. of Human Resources - Title XIX Comm. Care Program #427-93-35079	1,810,083	251,732	43,187	79
DoAS	Georgia Dept. of Human Resources - USDA Elderly Meals #427-93-35079	189,973	33,155	-	79
DOT	Georgia Dept. of Transportation - STP Planning & Consulting #484-330-3000	103,374	43,826	-	85
Totals		\$ 7,225,467	\$ 1,147,129	\$ 271,287	

**CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2003**

1. GENERAL

The Schedule of State Contractual Assistance presents as required by the Official Code of Georgia Annotated, Sections 50-20-1 through 50-20-85 (1) the amount of state assistance earned for each state contract completed or in process during the fiscal year and (2) amounts due to or from the state agency for each contract for the year ended June 30, 2003.

2. BASIS OF ACCOUNTING

State contractual assistance means state or federal funds, or both, received from a state organization through a contractual arrangement.

The accompanying Schedule of Expenditures of State Awards is presented using the modified accrual basis of accounting. All governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

3. SUBSEQUENT LIQUIDATION OF DUE TO'S AND FROM'S

All amounts due from the State of Georgia were received subsequent to June 30, 2003. However, only the amounts reported as FY 2003 advances have been recovered by the State of Georgia. All other reported amounts remain due to the State of Georgia.

4. PRIOR YEAR AMOUNT DUE TO GEORGIA DEPARTMENT OF HUMAN RESOURCES

In the Center's FY 1999 and FY 2000 audits amounts due to the State were identified and continue to be reported as due to the State. All of the amounts identified resulted from the grantees reporting more revenues than were actually earned. Even though these amounts have been reported in previous years the Georgia Department of Human Resources (DHR), Department of Audits (Audit) has not requested the DHR Office of Financial Services (OFS) to collect the amounts due. The Center has collected all amounts due from the sub-recipients.

A schedule of the amounts follows:



CENTRAL SAVANNAH RIVER AREA REGIONAL DEVELOPMENT CENTER
NOTES TO SCHEDULE OF STATE CONTRACTUAL ASSISTANCE
June 30, 2003

FY 1999 Community Based Services Program #427-93-91285 revenues accrued in excess of amount earned by the Center	\$	13,931
FY 1999 Community Based Services Program #427-93-91285 revenues accrued in excess of amount earned by the sub-recipient		9,465
FY 1999 Alzheimer Daycare/Respite Program #427-93-91285 revenues accrued in excess of amount earned by the sub-recipient		14,940
FY 2000 Long-Term Care Ombudsman, State Supplemental Funds #427-93-0232. Revenues accrued in excess of amount earned by sub-recipient		6,200
	\$	44,536

